

QUALIFICATION STANDARDS FOR
ACCOUNTANTS AND AUDITORS

13 MAY 1966

Education or Experience:

For grade GS-05: Applicants must meet one of the following:

① Supp. study in accty. Successful completion of 2 years of study in accountancy at a recognized college, university, or business school above the high school level which included or was supplemented by an accounting major (24 semester hours, or 36 quarter hours, in accounting and auditing subjects). Accounting and related accounting courses should cover the (1) concepts, theories, principles, and practices of general and cost accounting, municipal and governmental accounting, auditing, taxation, budgetary control, investment, and related mathematics of business; (b) legal principles governing business transactions and relationships; (c) subsequent applied courses in economics, banking, statistics, business organization and principles of management; and (d) advanced techniques and practice relating to specialized branches of accounting. An academic year of study is considered to covers 30 semester hours or 45 quarter hours. Such study should include an average of at least 6 semester hours a year in accounting or related accounting subjects. This education may be substituted on the basis of 1 academic year of study for 18 months of experience.

~~3 yrs acctg experience~~

2. Three years of progressively responsible experience in accounting or auditing work which would provide (1) a thorough understanding and intimate knowledge of the doctrines, theories, principles, and terminology appropriate to accountancy, such as can be gained through paragraph 1 above; (2) the practical application of such theories, principles, and accepted procedures characteristic of the occupation to business or governmental transactions and of such scope, level, and quality as to assure the individual's overall ability to undertake professional accounting and auditing work; and (3) an understanding of related occupational fields such as economics, statistics, business law, general management, etc. and the interrelationship of accounting with these processes. This experience will be evaluated on the basis of its comparability to a professional accounting curriculum, as to both quantity and quality of work done, taking into consideration the type and nature of the experience, the basic knowledges used and needed, and the relatedness of the work to the content of the courses of a normal accounting curriculum.

3. Any time-equivalent combination of 1 and 2 above.

4. Non-qualifying experience: The following types of experience will not be accepted as qualifying for these positions: Experience in positions where the duties did not require full knowledge and application of generally accepted accounting or auditing principles and standards such as (1) an operator of accounting or bookkeeping machines;

(2) Bookkeeper or minor accounting or clerical positions (e.g., time, leave, payroll, voucher examining; posting transactions to accounting records; reconciliation of accounts, records, and documents; coding accounting transactions, etc.); (3) such positions as those of office managers which have involved supervision of accountants, auditor or bookkeepers, unless it is clearly shown that the applicant actually participated in the accounting work under his supervision or was responsible for the technical adequacy thereof; and (4) any other positions which do not involve creative, analytical, evaluative, or interpretive work that in all instances applies a range and depth of knowledge and judgment characteristic of the accounting profession.

For grade GS-07: Applicants must meet one of the following:

① 4 yrs study ⁵ 6. Successful completion of 4 years of study in accountancy at a recognized college or university which included or was supplemented by an accounting major.

Such study should include an average of at least 6 semester hours a year in accounting or related accounting subjects.

4 1/2 yrs experience ⁶ Four and one-half years of experience in professional accounting or auditing work which required knowledge and application of generally accepted accounting and auditing principles, theory, and practices, provided that at least 9 months of the experience must have been at a level of difficulty comparable to that of GS-06, or 18 months must have been at a level of difficulty comparable

2/9 mos @ 6 hrs
18 mos @ 5 hrs

at least to that of grade GS-05, in the Federal Service.

8. Any time-equivalent combination of 5 and 6 above.

For grade GS-09: Applicant must meet one of the following:

Master degree 8

10. Possession of a masters degree in accounting with a minimum combined total of 36 semester hours or equivalent in graduate and undergraduate accounting courses.

6 yrs experience 9
19 mos - @ GS-8
18 mos @ GS-7

9. Six years of experience in professional accounting or auditing work which required knowledge and application of generally accepted accounting and auditing principles, theory, and practices, provided that at least 9 months of the experience must have been at a level of difficulty comparable to that of GS-08, or 18 months must have been at a level of difficulty comparable at least to that of grade GS-07, in the Federal Service.

10. The possession of a certificate as Certified Public Accountant in a State, Territory, or the District of Columbia, provided the certificate number, date, and place of issuance are clearly stated.

11. Any time-equivalent combination of 8 and 9 above.

Accountant GS-5, GS-7

Experience, training, and related requirements

For grade GS-5: Applicants must meet one of the following:

✓ 1. Successful completion of 4 years of study which included or was supplemented by an accounting major (24 semester hours, or 36 quarter hours, in accounting and auditing subjects) from a member, or associate member school of the American Association of Collegiate Schools of Business or in a residence school above high-school level. An academic year of study is considered to cover 30 semester hours or 45 quarter hours; or

✓ 2. Three years of progressive experience which provided knowledges, abilities, and skills fully equivalent to those normally acquired in four years of successful study of the kind and quality described in paragraph 1 above. To be acceptable the experience must have provided a knowledge of generally accepted principles, theory, and practices of accounting and auditing and of their application to accounting problems and must have been of such scope, level, and quality as to assure the applicants' overall ability to undertake professional accounting and auditing work. The experience will be evaluated on the basis of its comparability to a full 4-year professional accounting curriculum, as to both quantity and quality of work done, taking into consideration the type and nature of the experience, the basic knowledges used and needed, and the relatedness of the work to the content of the courses of a normal accounting curriculum; or

✓ 3. Any time-equivalent combination of 1 or 2 above. For this purpose education of the type described in paragraph 1 which included an average of 6 semester hours per year in accounting subjects may be substituted for experience on the basis of 1 academic year of study for 9 months of experience; or

4. The possession of a certificate as Certified Public Accountant obtained through written examination in a State, Territory, or the District of Columbia, provided the certificate number, date, place of issuance, and whether the

certificate was obtained through written examination are clearly stated in the application.

For grade GS-7: Applicants must meet the education or experience requirements for grade GS-5 above plus one of the following:

5. Completion of 1 year of graduate study in accounting or related fields with a minimum combined total of 30 semester hours or equivalent in graduate and undergraduate accounting courses.

6. One year of experience in professional accounting or auditing work which requires knowledge and application of generally accepted accounting and auditing principles, theory, and practices, or in the teaching of accountancy in a residence school above the high-school level, provided that at least 6 months of the experience must have been at a level of difficulty comparable to that of grade GS-6, or 1 year must have been at a level of difficulty comparable at least to that of grade GS-5, in the Federal service (for audit positions in the General Accounting Office only audit experience is acceptable); or

7. Any time-equivalent combination of 5 and 6 above; or

8. College graduates with at least 24 semester hours, or 36 quarter hours, in accounting and auditing subjects who do not meet the other educational or experience requirements for grade GS-7 may qualify for GS-7 if they meet one of the following criteria:

a. College grade average of "B" or equivalent or better. This is either (1) the average of all completed college courses leading toward the bachelor's degree; or (2) the average of all college courses leading toward the bachelor's degree completed during the last 2 years; or (3) the average of all college courses leading toward the bachelor's degree completed during the first 3 years. (Senior students may be rated eligible under a(3) above subject to graduation, or provisionally eligible under a(2) if in their junior year they had a "B" average (or equivalent) or better. Students who qualify provisionally under a(2) will be required to submit evidence at the time of appointment

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showing that their "B" average was maintained for their last 2 years.)

b. Graduation in the upper 25 percent of their class. This is the upper quarter of the graduating class in the college or university or major subdivision (e.g., school of business administration).

c. Possession of a certificate as a Certified Public Accountant obtained through a written examination.

Additional alternative requirements

9. College graduates who have had student trainee experience (in Government or industry) may have such experience credited toward the GS-7 experience requirement on a month-for-month basis up to a maximum of 12 months, if:

a. It was closely related to and integrated with the college career.

b. In those cases where only student trainee experience is used to meet the full GS-7 requirements, at least one period of trainee experience (not less than 60 days) was equivalent to work at the GS-5 level in the Federal service, or in those cases where a combination of student trainee and other work experience is used to meet the full GS-7 requirements, at least one period of the student trainee experience was equivalent to work at the GS-4 level and 30 days or more of the total experience was equivalent to work at the GS-5 level in the Federal service.

c. The performance of such work clearly demonstrated the abilities needed for success on the job for which they are being considered.

10. Accounting Technician experience gained in the Federal service will be acceptable for noncompetitive appointments for grade GS-7 when all of the following conditions are met:

a. The employee is being considered for reassignment from a technician position in grade GS-7 or above to a very similar professional position in the same specialty area at Grade GS-7; and

b. The employee meets the basic competitive qualification requirement specified for all professional positions at grade GS-5 and when nec-

essary under that requirement *has passed the same written test in accounting subjects* which is required for competitive purposes and with the same minimum score (the substitution of education in paragraph A above may also be allowed); and

c. Any technician experience which is acceptable in lieu of professional experience must be quasi-professional in character and of the GS-7 or higher level; and

d. The duties, degree of responsibility, and subject matter of the professional and the technician positions are sufficiently similar to demonstrate clearly that the employee has the necessary background to perform satisfactorily the duties of the professional position to be filled; and

e. A certification has been made by a professional accountant who is supervising his work directly or indirectly that the employee has the abilities, interest, and capabilities to perform successfully the work of a professional accounting position.

After lateral reassignment made under the above conditions, the reassigned employee will be expected to clearly demonstrate his ability to perform the work of his new position in a professional manner before he is promoted to a higher grade professional position in accordance with the standards for the higher grade.

11. *Noncompetitive substitution of education.*—Any Federal employee who has successfully completed at least 24 semester hours, or the equivalent, of study in a residence school above high-school level in accounting subjects may substitute such study for 2 years of the experience required for GS-5 providing both of the following conditions are also met:

a. The written accounting test has been passed with the score required in current competitive examinations; and

b. A certification has been made by a professional accountant who is supervising his work directly or indirectly that he has the abilities, interest, and capabilities to perform successfully the work of a professional accounting position.

Credit will not be allowed under this provision for partial completion of the required 24

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semester hours, or the equivalent, of study in accounting subjects.

Nonqualifying experience

Experience in such positions as the following will *not* be accepted for the 1 year of experience required at the GS-7 level. Neither will it be accepted as qualifying at the GS-5 level unless the applicant clearly shows that the experience has provided the knowledges, skills, and abilities described in paragraph 2 above: (1) Bookkeeper or minor accounting or clerical positions; (2) accounting or bookkeeping machine operators; (3) auditor positions in which the work has been confined to checking the accuracy of bookkeeping entries or has involved principally the maintenance of client's books, commonly referred to as "writeups"; (4) such positions as those of office managers or owners which have involved supervision of accountants, auditors, or bookkeepers, but not participation in the accounting or auditing work with responsibility for its technical adequacy; (5) positions concerned with taxation matters not requiring the application of generally accepted accounting and auditing principles.

Written tests

★ Applicants qualifying for grades GS-5 or

7 on the basis of education or CPA certificate will not be required to take a written test. ★

Applicants who do not qualify on the basis of 4 or more years of college education which included or was supplemented by 24 semester hours in accounting subjects or who do not possess a CPA certificate will be required to pass an accounting test. This test is mandatory and may not be waived for noncompetitive actions or for temporary appointments in the absence of registers.

★ *Basis of rating*

Competitors who either pass the written test and meet the experience requirements or qualify on the basis of education or CPA certificate will then be rated on a scale of 100, on the quality, diversity, and extent of their experience and training relevant to the duties of the position for which they apply. Such ratings will be based on information in the application forms and additional evidence obtained from employers, associates, etc. Since the duties of positions in different agencies vary somewhat, the rating assigned to a specific competitor will not necessarily be the same for different agencies. ★

Physical requirements

See part II, *Physical Requirements*, paragraph 2.